



4810-31-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple TTB Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Quintana by e-mailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax & Trade Bureau (TTB)

1. *Title:* Volatile Fruit-Flavor Concentrate Plants--Applications and Related Records (TTB REC 5520/2).

OMB Control Number: 1513-0006.

Type of Review: Extension without change of a currently approved collection.

Abstract: In general, chapter 51 of the Internal Revenue Code (IRC; 26 U.S.C.) sets forth Federal excise tax rates and application, permit, and other requirements related to alcohol products produced in or imported into the United States. However, while volatile fruit-flavor concentrates contain alcohol when they are manufactured from the mash or juice of a fruit by an evaporative process, under the IRC at 26 U.S.C. 5511, alcohol excise tax and most other provisions of chapter 51 do not apply to such concentrates if their manufacturers file applications, keep records, and meet certain other requirements prescribed by regulation for the protection of the revenue. Under the TTB regulations in 27 CFR part 18, respondents apply to register volatile fruit-flavor plants using form TTB F 5520.3. The TTB regulations also require the filing of an amended TTB F 5520.3 to report any change affecting the accuracy of the original application, as well as the filing of letterhead applications regarding certain volatile fruit-flavor concentrate plant matters not covered by TTB F 5520.3. In addition, volatile fruit-flavor concentrate manufacturers are required to maintain an ongoing record file of all approved applications forms and letters and any related supporting documents on or convenient to their plant premises. TTB uses the application information and record file to identify the persons responsible for, the location of, the distilling equipment in, and operations conducted at a concentrate plant in order

to protect the revenue since volatile fruit-flavors could be diverted for use as taxable alcohol beverages.

Form: TTB F 5520.3.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 110.

2. *Title:* Volatile Fruit-Flavor Concentrate Manufacturers—Annual Report, and Usual and Customary Business Records (TTB REC 5520/1).

OMB Control Number: 1513-0022.

Type of Review: Extension without change of a currently approved collection.

Abstract: In general, chapter 51 of the Internal Revenue Code (IRC; 26 U.S.C.) sets forth Federal excise tax rates and application, permit, and other requirements related to alcohol products produced in or imported into the United States. However, while volatile fruit-flavor concentrates contain alcohol when they are manufactured from the mash or juice of a fruit by an evaporative process, under the IRC at 26 U.S.C. 5511, alcohol excise tax and most other provisions of chapter 51 do not apply to such concentrates if their manufacturers file applications, keep records, submit reports, and meet certain other requirements prescribed by regulation for the protection of the revenue. As authorized by that IRC section, the TTB regulations in 27 CFR part 18 require volatile fruit-flavor concentrate manufacturers to submit an annual summary report using form TTB F 5520.2 to account for all concentrates produced, removed, or treated so as to be unfit for beverage use. Concentrate manufacturers compile this report from usual and customary records kept during the normal course of business, and, under the part 18 regulations, respondents must retain such records for 3 years. The annual summary reports and their

supporting records are necessary to protect the revenue; TTB uses the required information to verify that volatile fruit-flavor concentrates, which contain untaxed alcohol, are not being diverted to taxable alcohol beverage use.

Form: TTB F 5520.2.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 18.

3. *Title:* Distilled Spirits Production Records (TTB REC 5110/01) and Monthly Report of Production Operations.

OMB Control Number: 1513-0047.

Type of Review: Extension without change of a currently approved collection.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 5001 sets forth, in general, the Federal excise tax rates for distilled spirits produced in or imported into the United States, and at 26 U.S.C. 5207 the IRC requires distilled spirit plant (DSP) proprietors to maintain records of production, storage, denaturation, and processing activities and to render reports covering those operations, as may be prescribed by regulation. The TTB regulations in 27 CFR part 19 require DSP proprietors to keep records regarding the production materials used to produce spirits, the amount of spirits produced, the withdrawal of spirits from the production account, and the production of spirits byproducts, which must be maintained for at least 3 years. Based on those records, the part 19 regulations also require DSP proprietors to submit monthly reports of production operations on TTB F 5110.40. To protect the revenue, TTB uses the collected information to verify the amount of distilled spirits produced at a DSP, to account for the

proprietor's resulting excise tax liability, and to determine the amount of bond coverage required, if any.

Form: TTB F 5110.40.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 38,400.

4. *Title:* Wholesale Dealers Records of Receipt of Alcoholic Beverages, Disposition of Distilled Spirits, and Monthly Summary Report, TTB REC 5170/2.

OMB Control Number: 1513-0065.

Type of Review: Revision of a currently approved collection.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 5121 requires wholesale dealers in liquors to keep daily records of all distilled spirits received and disposed of, and, at the Secretary's discretion, to submit periodic summaries of those daily records. This IRC section also requires wholesale dealers in liquors and wholesale dealers in beer to keep daily records of all wine and beer received. In addition, section 5121 authorizes the Secretary to issue regulations regarding the keeping and submission of these records and summary reports by such wholesale dealers. The IRC at 26 U.S.C. 5123 also sets forth retention and inspection requirements for the required wholesale dealer records and reports. Under these IRC authorities, TTB has issued regulations applicable to wholesale dealers, which are contained in 27 CFR part 31. These regulations require wholesale dealers to keep usual and customary business records, such as consignment and purchase invoices, to document their daily receipt and disposition of distilled spirits and their daily receipt of wine and beer. TTB, at its discretion, also may require a particular wholesale liquor dealer to submit monthly summary reports regarding all distilled

spirits received and disposed of on a daily basis. In addition, the TTB regulations require that wholesaler dealers keep the required records and copies of any required monthly summary reports at their place of business, available for TTB inspection, for at least 3 years.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 1,200.

5. *Title:* Specific and Continuing Export Bonds for Distilled Spirits or Wine.

OMB Control Number: 1513-0135.

Type of Review: Revision of a currently approved collection.

Abstract: The IRC at 26 U.S.C. 5175, 5214, and 5362 authorizes exporters (other than proprietors of distilled spirits plants or bonded wine premises) to withdraw distilled spirits and wine, without payment of tax, for export if the exporter provides a bond, as prescribed by regulation. In order to protect the revenue and provide exporters with a degree of flexibility based on individual need, the TTB alcohol export regulations in 27 CFR part 28 allow exporters to file either a specific bond using TTB F 5100.25 to cover a single shipment or a continuing bond using TTB F 5100.30 to cover export shipments made from time to time.

Form: TTB F 5100.25, TTB F 5100.30.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 20.

Authority: 44 U.S.C. 3501 et seq.

Dated: March 26, 2018.

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2018-06305 Filed: 3/28/2018 8:45 am; Publication Date: 3/29/2018]